IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

G.S.T.R. No.8 of 1988
Date of decision: 18.09.2006

M/s Lal Chand Bal Kishan, Hissar

-----Appellant

Vs.

The State of Haryana.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Ms. Ritu Bahri, DAG, Haryana.

ORDER:

At the instance of the assessee, following questions of law have been referred for the opinion of this Court by the Sales Tax Tribunal, Haryana arising out of its order dated 8.9.1982 in STA No.30 of 1979-80 in respect of assessment year 1964-65:-

i) Whether in the facts and circumstances of the case, the Tribunal was justified in holding that the petitioner was not entitled to any relief, announced by the Government, by Press note dated 22.11.1963 and the subsequent decision of the Excise and Taxation Commissioner contained in the Circular Nos. 30085, dated 14.7.1969 and 5534-TIX, dated 27.7.1969, in respect of tax of Rs.10,573.20 paise on sale of ground nut oil?

ii) Whether on the facts and circumstances of the case, the Tribunal has rightly held that the petitioner is liable to payment of tax on sale of ground nut oil, even though the petitioner had not charged the tax on sale thereof?

When the case was called for hearing, no one appeared to assist the Court on behalf of the assessee.

In these circumstances, we return the reference un-answered.

(ADARSH KUMAR GOEL)
JUDGE

September 18, 2006
ashwani

(RAJESH BINDAL)
JUDGE